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Appropriations by Fund



County Funds by Type

County Funds by Type

	Fiscal Year 2002-2003 Adopted Budget	Fiscal Year 2002-2003 Adjusted Actuals	Fiscal Year 2003-2004 Adopted Budget	Fiscal Year 2004-2005 Approved Budget
General Fund	\$ 2,668,447,704	\$ 3,235,614,222	\$ 2,785,063,854	\$ 2,718,909,389
Air Pollution Control District	19,434,773	32,029,658	22,085,928	22,610,182
County Proprietary Enterprise Funds	25,340,992	17,527,154	20,731,408	13,652,302
County Proprietary Internal Service Funds	330,710,897	314,425,359	324,042,561	318,239,131
County Service Areas	10,144,643	7,369,405	9,286,973	9,265,009
Miscellaneous Local Agencies	5,070,383	2,794,514	7,367,463	5,113,292
Miscellaneous Special Districts	10,489,001	8,208,658	10,242,926	9,531,026
Permanent Road Divisions	3,308,095	2,028,546	5,852,655	5,837,252
Sanitation Districts	25,405,282	15,442,835	23,226,548	29,405,300
Special Revenue Funds	825,924,457	833,061,942	882,338,914	830,791,381
Total	\$ 3,924,276,227	\$ 4,468,502,293	\$ 4,090,239,230	\$ 3,963,354,264



Appropriations by Fund

County Funds by Group

Public Safety Group

	Fiscal Year 2002-2003 Adopted Budget	Fiscal Year 2002-2003 Adjusted Actuals	Fiscal Year 2003-2004 Adopted Budget	Fiscal Year 2004-2005 Approved Budget
Public Safety Group General Fund	\$ 808,472,513	\$ 785,607,150	\$ 878,769,060	\$ 892,062,959
Sheriff Asset Forfeiture Program	1,600,000	783,730	1,600,000	1,600,000
District Atty Asset Forfeiture Program Fed	0	170,238	0	0
District Atty Asset Forfeiture State	0	50,000	0	0
Probation Asset Forfeiture Program	180,000	63,562	60,000	35,000
Sheriffs Inmate Welfare	6,309,779	3,821,821	6,956,800	6,956,800
Probation Inmate Welfare	341,500	536,787	200,000	225,000
Public Safety Prop 172 Spec. Rev	200,517,822	198,414,376	191,437,832	201,966,912
Jail Stores Internal Service Fund	2,420,900	2,336,759	2,875,700	2,875,700
CSA 135 Regional 800 MHZ Radio System	1,611,941	1,094,242	622,954	622,954
CSA 135 Del Mar 800 MHZ Zone B	44,442	54,139	57,049	57,049
CSA 135 Poway 800 MHZ Zone F	149,257	139,160	129,888	129,888
CSA 135 Solana Beach 800 MHZ Zone H	67,383	34,007	38,449	38,449
Total	\$ 1,021,715,537	\$ 993,105,970	\$ 1,082,747,732	\$ 1,106,570,711



Appropriations by Fund

Health and Human Services Agency

	Fiscal Year 2002-2003 Adopted Budget	Fiscal Year 2002-2003 Adjusted Actuals	Fiscal Year 2003-2004 Adopted Budget	Fiscal Year 2004-2005 Approved Budget
Health & Human Services Agency General Fund	\$ 1,415,355,224	\$ 1,331,200,978	\$ 1,421,273,062	\$ 1,417,710,344
Social Services Realignment	100,614,906	90,879,373	91,237,697	93,889,178
Mental Health Realignment	82,641,750	80,810,178	88,499,993	89,253,118
Health Realignment	97,876,208	93,788,396	101,866,294	99,765,336
Tobacco Securitization Special Revenue	29,400,000	26,949,012	36,937,641	30,215,576
CSA 17 San Dieguito Ambulance	1,575,589	1,562,692	1,672,023	1,672,023
CSA 69 Heartland Paramedic	2,500,721	2,431,614	2,643,000	2,643,000
Total	\$ 1,729,964,398	\$ 1,627,622,244	\$ 1,744,129,710	\$ 1,735,148,575

Land Use & Environment Group

	Fiscal Year 2002-2003 Adopted Budget	Fiscal Year 2002-2003 Adjusted Actuals	Fiscal Year 2003-2004 Adopted Budget	Fiscal Year 2004-2005 Approved Budget
Land Use and Environment Group General Fund	\$ 88,577,800	\$ 83,646,772	\$ 95,700,065	\$ 94,975,302
Grazing Lands	25,000	25,000	0	0
Co Fish and Game Propogation	39,500	47,338	39,500	39,500
Special Aviation	4,618,209	1,370,745	1,231,050	64,500
Special Aviation Debt Service	0	328,921	332,511	336,189
Parkland Ded Area 15 Sweetwater	21,095	2,529	6,400	6,400
Parkland Ded Area 16 Otay	1,109	(250)	0	0
Parkland Ded Area 19 Jamul	323,134	1,009	4,000	4,000
Parkland Ded Area 20 Spring Valley	373,850	74,471	5,000	5,000
Parkland Ded Area 25 Lakeside	413,014	2,786	125,000	125,000
Parkland Ded Area 26 Crest	124,206	1,000	3,000	3,000
Parkland Ded Area 27 Alpine	171,012	35,111	3,000	3,000
Parkland Ded Area 28 Ramona	152,625	22,110	5,000	5,000



Appropriations by Fund

Land Use & Environment Group

	Fiscal Year 2002-2003 Adopted Budget	Fiscal Year 2002-2003 Adjusted Actuals	Fiscal Year 2003-2004 Adopted Budget	Fiscal Year 2004-2005 Approved Budget
Parkland Ded Area 29 Escondido	241,588	463	103,000	103,000
Parkland Ded Area 30 San Marcos	104,944	0	2,000	2,000
Parkland Ded Area 31 San Dieguito	1,400,047	1,306	5,000	5,000
Parkland Ded Area 32 Carlsbad	15,896	0	2,000	2,000
Parkland Ded Area 35 Fallbrook	396,293	346,481	5,000	5,000
Parkland Ded Area 36 Bonsall	99,058	1,863	3,000	3,000
Parkland Ded Area 37 Vista	111,365	555	3,000	3,000
Parkland Ded Area 38 Valley Center	197,219	30,878	3,000	3,000
Parkland Ded Area 39 Pauma Valley	97,801	0	3,000	3,000
Parkland Ded Area 4 Lincoln Acres	1,607	(250)	1,000	1,000
Parkland Ded Area 40 Palomar Julian	50,677	37,532	3,000	3,000
Parkland Ded Area 41 Mountain Empire	52,548	0	3,000	3,000
Parkland Ded Area 42 Anza Borrego	12,400	0	2,000	2,000
Parkland Ded Area 43 Central Mountain	50,922	0	3,000	3,000
Parkland Ded Area 44 Oceanside	4,400		10,000	2,000
Parkland Ded Area 45 Valle de Oro	215,535	244,182	4,000	4,000
Parkland Dedication Fund Interest	712,602	0	5,000	5,000
Road Fund	93,500,794	89,606,041	98,102,856	109,767,482
Survey Monument Preservation Fund	225,000	293,413	275,000	275,000
Inactive Waste Site Management	12,690,939	11,829,570	15,073,430	12,544,619



Appropriations by Fund

Land Use & Environment Group

	Fiscal Year 2002-2003 Adopted Budget	Fiscal Year 2002-2003 Adjusted Actuals	Fiscal Year 2003-2004 Adopted Budget	Fiscal Year 2004-2005 Approved Budget
Hillsborough Landfill Maintenance	298,567	281,833	331,902	331,902
Duck Pond Landfill Cleanup	127,000	25,030	62,470	62,470
Airport Enterprise Fund	20,376,170	13,118,010	15,596,050	8,383,198
Liquid Waste Enterprise Fund	4,964,822	4,409,144	5,135,358	5,269,104
DPW Equipment Internal Svc Fund	2,713,820	3,989,905	2,747,717	2,985,170
DPW ISF Equipment Acq Road Fund	5,923,970	4,273,505	4,337,357	3,606,068
DPW ISF Equipment Acq Airport Ent	115,388	124,196	110,274	28,872
DPW ISF Equipment Acq Genl Fund	0	1,523	8,000	8,000
DPW ISF Equipment Acq Inactive Waste	202,465	98,803	268,444	103,700
DPW ISF Equipment Acq Liquid Waste	551,128	130,680	369,743	177,842
DPW ISF Equipment Acq LTF CPL	2,300	3,865	2,300	2,300
Air Pollution Control Dist Operations	16,373,069	15,268,970	17,896,083	18,420,337
APCD Air Quality Improvement Trust	3,061,704	6,586,899	4,189,845	4,189,845
Air Quality Power Genl Mitigation	0	5,445,059	0	0
Air Quality School Bus Program	0	4,219,315	0	0
Air Quality State Moyer Program	0	509,415	0	0
CSA 26 Rancho San Diego	386,776	213,327	276,510	276,510
CSA 26 Cottonwood Village Zone A	165,539	108,532	154,810	154,810
CSA 26 Monte Vista Zone B	252,450	186,979	312,905	312,905
CSA 81 Fallbrook Local Park	167,631	79,767	167,631	167,631
CSA 83 San Dieguito Local Park	1,397,654	362,561	1,103,598	1,112,388



Appropriations by Fund

Land Use & Environment Group

	Fiscal Year 2002-2003 Adopted Budget	Fiscal Year 2002-2003 Adjusted Actuals	Fiscal Year 2003-2004 Adopted Budget	Fiscal Year 2004-2005 Approved Budget
CSA 83A Zone A4S Ranch Park 95155	0	2,459	369,000	369,000
CSA 86 Watson Place	4,124	2,468	7,048	7,048
CSA 107 Elfin Forest Fire District	207,221	203,654	247,486	247,486
CSA 107 Elfin Forest Fire Mitigation Fee	8,736	8,736	1,923	1,923
CSA 109 Mt Laguna Fire Medical	40,610	43,496	42,979	42,979
CSA 109 Mt Laguna Fire Mitigation Fee	0	0	1,931	0
CSA 110 Mount Palomar Fire Medical	65,279	47,324	61,203	61,203
CSA 110 Mt Palomar Fire Mitigation Fee	0	0	4,781	0
CSA 111 Boulevard Fire District	42,746	68,907	42,395	42,395
CSA 111 Boulevard Fire Mitigation Fee	0	25,781	2,274	0
CSA 112 Campo Fire District	18,101	17,786	18,771	18,771
CSA 112 Campo Fire Mitigation Fee	0	0	18,390	0
CSA 113 San Pasqual Fire District	77,750	88,230	91,916	91,916
CSA 113 San Pasqual Fire Mitigation Fee	0	11,069	0	0
CSA 115 Pepper Drive Fire District	193,460	242,990	202,641	202,641
CSA 121 Bonita Sewer	1,500	1,024	0	0
CSA 122 Otay Mesa East	94,545	2,218	61,088	61,088
CSA 128 San Miguel Park Dist	1,015,194	292,842	861,475	858,097
CSA 136 Sundance Detention Basin	55,994	43,400	72,855	72,855
San Diego Co Flood Control Dist	6,981,554	5,496,425	6,659,426	5,927,426
Wintergardens Sewer Maintenance Dist	1,696,002	1,269,188	1,601,400	1,621,500



Appropriations by Fund

Land Use & Environment Group

	Fiscal Year 2002-2003 Adopted Budget	Fiscal Year 2002-2003 Adjusted Actuals	Fiscal Year 2003-2004 Adopted Budget	Fiscal Year 2004-2005 Approved Budget
East Otay Mesa Sewer Maint Dist	10,445	0	105,000	105,000
San Diego Co Lighting Maint Dist 1	1,801,000	1,443,044	1,877,100	1,877,100
PRD 6 Pauma Valley	41,720	27,404	143,113	143,113
PRD 8 Magee Road Pala	21,876	4,938	173,978	173,978
PRD 9 Santa Fe Zone B	13,174	11,087	66,751	66,751
PRD 10 Davis Drive	5,813	2,192	11,971	11,971
PRD 11 Bernardo Road Zone A	6,476	2,008	17,848	17,848
PRD 11 Bernardo Road Zone C	4,872	1,877	36,990	36,990
PRD 11 Bernardo Road Zone D	3,526	2,421	15,517	15,517
PRD 12 Lomair	91,848	45,350	180,423	180,423
PRD 13 Pala Mesa Zone A	35,814	23,631	172,541	172,541
PRD 13 Stewart Canyon Zone B	17,176	7,280	50,278	50,278
PRD 14 Rancho Diego	16,695	3,190	14,431	14,431
PRD 16 Wynola	117,682	18,220	69,631	69,631
PRD 18 Harrison Park	51,813	31,438	234,549	234,549
PRD 20 Daily Road	206,118	91,064	194,195	194,195
PRD 21 Pauma Heights	296,748	58,750	492,673	492,673
PRD 22 West Dougherty St	4,160	1,903	17,198	17,198
PRD 23 Rock Terrace Road	3,770	2,653	6,981	6,981
PRD 24 Mt Whitney Road	5,325	1,869	2,455	2,455
PRD 30 Royal Oaks Carroll	4,786	2,078	31,965	31,965
PRD 38 Gay Rio Terrace	25,148	16,086	38,212	38,212
PRD 39 Sunbeam Lane	15,308	14,390	7,561	7,561
PRD 45 Rincon Springs Rd	19,409	2,185	18,503	18,503
PRD 46 Rocoso Road	10,934	4,033	19,339	19,339
PRD 49 Sunset Knolls Road	16,401	6,597	29,572	29,572
PRD 50 Knoll Park Lane	4,058	2,596	76,377	76,377
PRD 53 Knoll Park Lane Extension	9,420	3,930	144,618	144,618
PRD 54 Mount Helix	114,182	102,255	26,522	26,522



Appropriations by Fund

Land Use & Environment Group

	Fiscal Year 2002-2003 Adopted Budget	Fiscal Year 2002-2003 Adjusted Actuals	Fiscal Year 2003-2004 Adopted Budget	Fiscal Year 2004-2005 Approved Budget
PRD 55 Rainbow Crest Rd	36,168	15,721	207,881	207,881
PRD 60 River Drive	42,289	5,814	44,319	44,319
PRD 61 Green Meadow Way	12,575	4,255	167,375	167,375
PRD 63 Hillview Road	16,668	14,551	327,419	327,419
PRD 64 Lila Lane	4,568	2,753	6,445	6,445
PRD 70 El Camino Corto	9,114	4,721	31,456	31,456
PRD 75 Gay Rio Dr Zone A	26,765	17,588	148,139	148,139
PRD 75 Gay Rio Dr Zone B	39,364	21,855	197,880	197,880
PRD 76 Kingsford Court	14,989	8,713	14,964	14,964
PRD 77 Montiel Truck Trail	25,701	13,892	90,885	90,885
PRD 78 Gardena Way	6,857	2,764	93,440	93,440
PRD 80 Harris Truck Trail	14,189	13,654	160,000	160,000
PRD 88 East Fifth St	9,265	2,201	37,232	37,232
PRD 90 South Cordoba	7,048	3,614	39,979	39,979
PRD 94 Roble Grande Road	36,884	9,678	287,345	287,345
PRD 95 Valle Del Sol	15,575	7,053	131,439	131,439
PRD 99 Via Allondra Via Del Corvo	29,428	19,909	36,622	36,622
PRD 100 Viejas Lane View	7,505	4,127	15,619	15,619
PRD 101 Johnson Lake Rd	13,668	11,031	89,164	89,164
PRD 101 Hi Ridge Rd Zone A	6,671	2,970	25,346	25,346
PRD 102 Mountain Meadow	82,565	25,653	152,663	152,663
PRD 103 Alto Drive	17,400	6,057	123,986	123,986
PRD 104 Artesian Rd	52,180	42,046	171,330	171,330
PRD 104 Artesian Trail Zone A	5,629	3,343	0	0
PRD 105 Alta Loma Dr	11,732	5,688	35,829	35,829
PRD 105 Alta Loma Dr Zone A	12,367	5,984	30,839	30,839
PRD 106 Garrison Way Et Al	20,060	29,712	27,330	27,330
PRD 117 Legend Rock	50,640	3,533	63,640	63,640
PRD 123 Mizpah Lane	11,138	5,366	21,945	21,945
PRD 125 Wrightwood Road	9,000	3,544	25,160	25,160
PRD 126 Sandhurst Way	5,592	3,118	19,514	19,514
PRD 127 Singing Trails Drive	11,200	5,468	18,012	18,012



Appropriations by Fund

Land Use & Environment Group

	Fiscal Year 2002-2003 Adopted Budget	Fiscal Year 2002-2003 Adjusted Actuals	Fiscal Year 2003-2004 Adopted Budget	Fiscal Year 2004-2005 Approved Budget
PRD 129 Birch Street	6,420	2,227	13,768	13,768
PRD 130 Wilkes Road	79,808	47,554	24,975	24,975
PRD 131 Marlynn Court	6,277	5,159	0	0
PRD 133 Ranch Creek Road	9,499	6,382	27,047	27,047
PRD 134 Kenora Lane	10,400	8,091	34,756	34,756
PRD 1001 Capra Way	16,372	18,483	15,403	0
PRD 1002 Sunny Acres	7,767	7,181	8,767	8,767
PRD 1003 Alamo Way	18,920	14,982	21,920	21,920
PRD 1004 Butterfly Lane	15,508	11,372	13,967	13,967
PRD 1005 Eden Valley Lane	37,401	26,903	36,387	36,387
PRD 1007 Tumble Creek	33,914	7,125	41,554	41,554
PRD 1008 Canter	26,701	29,742	30,684	30,684
PRD 1009 Golf Drive	8,379	8,709	15,379	15,379
PRD 1010 Alpine High	682,521	581,210	307,728	307,728
PRD 1011 La Cuesta	89,438	25,745	33,243	33,243
PRD 1012 Millar Road	429,724	409,879	89,688	89,688
Alpine Sanitation Maint and Oper	3,757,828	1,107,145	1,524,600	1,174,450
Julian Sanitation Debt Service Note	4,623	4,623	0	0
Julian Sanitation Maint and Oper	596,251	489,030	257,500	233,000
Lakeside Sanitation Maint and Oper	6,151,916	4,456,473	8,385,018	7,262,000
Pine Valley Sanitation Maint and Oper	79,946	68,890	103,630	92,350
Spring Valley Sanitation Maint and Oper	14,791,718	9,316,674	12,955,800	20,643,500
South County Operations Center	23,000	0	0	0
Total	\$ 303,130,280	\$ 274,169,317	\$ 305,567,094	\$ 310,750,024



Appropriations by Fund

Community Services Group

	Fiscal Year 2002-2003 Adopted Budget	Fiscal Year 2002-2003 Adjusted Actuals	Fiscal Year 2003-2004 Adopted Budget	Fiscal Year 2004-2005 Approved Budget
Community Services General Fund	\$ 40,572,146	\$ 33,740,956	\$ 38,662,761	\$ 33,647,844
County Library	26,022,220	25,775,338	26,962,525	24,264,440
HCD Special Revenue Fund	31,475,434	7,609,635	28,604,458	28,604,458
Facilities Management Internal Svc Fund	57,383,633	55,544,161	58,924,953	55,857,548
Major Maintenance Internal Svc Fund	18,000,000	12,513,022	9,565,106	9,409,667
Fleet Services Internal Service Fund	9,375,955	9,072,056	10,842,136	11,219,367
Fleet ISF Equipment Acq General	20,198,173	18,572,565	18,280,796	17,440,427
Fleet ISF Materials Supply Inventory	6,139,148	6,587,806	6,669,778	6,742,522
Fleet ISF Accident Repair	75,000	144,100	125,000	125,000
Fleet ISF Accidents Sheriff	75,000	218,496	165,000	165,000
Document Services Internal Svc Fund	12,183,581	11,636,772	9,340,489	9,495,177
Purchasing Stores Internal Svc Fund	10,361,396	4,134,614	5,685,418	5,769,230
Purchasing ISF Buyouts	28,000,000	27,867,919	30,000,000	30,000,000
Purchasing ISF RCPOs	800,000	582,097	575,000	575,000
Co Redev Agy Gillespie Fld Special DS	744,975	423,762	1,197,419	516,005
Co Redev Agy Gillespie Fld Tax Alloc DS	493,537	423,795	421,845	424,350
Co Redev Agy Upper SD River DS	100,000	0	0	0
Co Redev Agy Gillespie Fld Reserve DS	25,000	19,092	25,000	27,000
Co Redev Agy Gillespie Fld Principal DS	135,000	125,000	130,000	140,000
Co Redev Agy Gillespie Fld Interest DS	312,178	298,795	291,845	284,350
Co Redev Agy Gillespie Fld Airport Fd DS	45,600	0	0	0



Appropriations by Fund

Community Services Group

	Fiscal Year 2002-2003 Adopted Budget	Fiscal Year 2002-2003 Adjusted Actuals	Fiscal Year 2003-2004 Adopted Budget	Fiscal Year 2004-2005 Approved Budget
Co Redev Agy Gillespie Fld Capital	1,253,145	882,698	1,847,495	1,013,773
Co Redev Agy Upper SD River Capital	1,303,676	552,961	2,263,859	1,989,099
Co Redev Agy Gillespie Fld Imprv Cap	3,882	0	0	0
Co Redev Agy Gillespie Housing Capital	500,000	25,705	500,000	304,975
Co Redev Agy Upper SD River Housg Cap	127,140	17,957	660,250	385,490
Total	\$ 265,705,819	\$ 216,769,301	\$ 251,741,133	\$ 238,400,722

Finance and General Government Group

	Fiscal Year 2002-2003 Adopted Budget	Fiscal Year 2002-2003 Adjusted Actuals	Fiscal Year 2003-2004 Adopted Budget	Fiscal Year 2004-2005 Approved Budget
Finance and General Government Group General Fund	\$ 175,849,978	\$ 150,583,457	\$ 164,362,490	\$ 165,270,793
Information Technology Internal Svc Fund	117,994,181	120,014,928	122,325,425	119,031,010
CATV Cable TV Media Public Relations	2,163,879	1,940,058	2,444,357	2,522,694
CATV Interest	0	50,000	0	0
Total	\$ 296,008,038	\$ 272,588,443	\$ 289,132,272	\$ 286,824,497

Capital

	Fiscal Year 2002-2003 Adopted Budget	Fiscal Year 2002-2003 Adjusted Actuals	Fiscal Year 2003-2004 Adopted Budget	Fiscal Year 2004-2005 Approved Budget
Capital Outlay Fund	\$ 41,975,928	\$ 59,138,481	\$ 42,015,090	\$ 24,927,477
County Health Complex COF	2,558,604	2,619,418	2,560,827	2,562,639
Justice Facility Const COF	22,689,771	64,219,434	22,075,909	22,668,207
Library Projects Capital Outlay Fund	718,696	5,880,082	0	0
Edgemoor Development Fund	515,500	168,612	1,185,000	5,360,000
Total	\$ 68,458,499	\$ 132,026,026	\$ 67,836,826	\$ 55,518,323

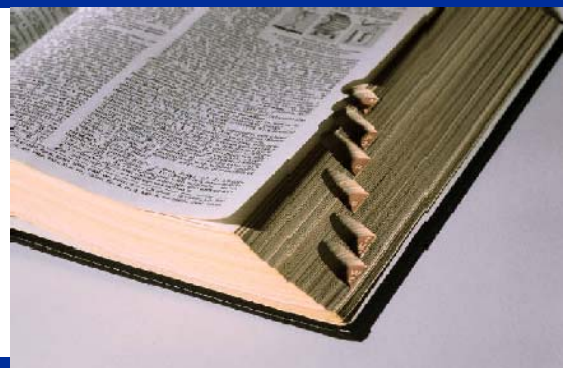


Appropriations by Fund

Finance Other

	Fiscal Year 2002-2003 Adopted Budget	Fiscal Year 2002-2003 Adjusted Actuals	Fiscal Year 2003-2004 Adopted Budget	Fiscal Year 2004-2005 Approved Budget
Finance Other General Fund	\$ 139,620,043	\$ 850,834,908	\$ 186,296,416	\$ 115,242,147
Pension Obligation Bonds	61,452,504	64,683,744	121,934,372	72,249,484
Employee Benefits Internal Svc Fund	27,882,905	31,633,420	30,823,925	32,621,531
Public Liability Insurance Internal Svc Fd	10,311,954	4,944,170	10,000,000	10,000,000
CSA 4 Majestic Pines Debt Service	26,250	24,750	29,750	28,250
Total	\$ 239,293,656	\$ 952,120,992	\$ 349,084,463	\$ 230,141,412

Glossary of Budget Terms



ABC: Activity-Based Costing.

ACAO: Assistant Chief Administrative Officer of the County.

Account: A separate financial reporting unit for budgeting or accounting purposes. All budgetary transactions, whether revenue or expenditure related, are recorded in accounts.

Accrual Basis Of Accounting: The basis of accounting under which transactions are recognized

Activity: A departmental effort that contributes to the accomplishment of specific, identified program objectives.

Activity-Based Costing (ABC): Costs based on activities rather than accounts.

ADA: Americans with Disabilities Act.

Adopted Budget: An annual spending plan that is adopted by the Board of Supervisors, pursuant to Government Code, that balances revenues and expenditures.

AFDC: Aid to Families with Dependent Children. A federal public assistance program that was replaced by Temporary Assistance to Needy Families (TANF).

Agency/Groups: The basic organizational structure of the County. General Managers of Agency/Groups report directly to the Chief Administrative Officer.

Americans with Disabilities Act (ADA): A federal law that, among other provisions, requires modification of public buildings to ensure access for people with disabilities.

APCD: Air Pollution Control District. A department within the Land Use and Environment Group.

APIP: Agricultural Parcel Inspection Program.

Appropriation: Legal authorization to make expenditures or enter into new obligations for specific purposes.

Assessed Property Value: The value of property for the purpose of levying property taxes.

Assessed Valuation: A valuation set on real estate as a basis for levying taxes. Real estate in San Diego County is assessed at 100% of full market value.

Balance Sheet: The financial statement disclosing the assets, liabilities and equity of an entity at a specified date in conformity with generally accepted accounting principles (GAAP).

Balanced Scorecard (BSC): Performance Management system based on linked financial and non-financial measurements in four areas: employees, processes, financial, and customer measures.

Balanced Operational Plan: An Operational Plan budget in which current revenues equal current expenditures. A balanced annual budget is required by the State of California per Government Code Section 29000 et. al.

BIT: Bi-annual Inspection of Terminals. A state inspection program for commercial truck/vehicle maintenance facilities.

Board of Supervisors (BOS): The five-member, elected governing body of the County.

Bond: A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. Sometimes, however, all or a substantial portion of the interest is included in the face value of the security. Bonds are one mechanism used to obtain long-term financing.

Bond Covenant: A legally enforceable agreement with bondholders that requires the governmental agency selling the bond to meet certain conditions in the repayment of the debt.

BOS: Board of Supervisors.

BPR: Business Process Reengineering.

BSC: Balanced Scorecard.



Glossary of Budget Terms

Business Process Reengineering (BPR): An approach for transforming the County into a customer-oriented, quality-focused, technology-enabled, and efficient service provider. The purpose is to implement new and more effective processes rather than re-implementing the same processes using new tools. One goal is to generate budgetary savings to permit reinvestment in higher priority needs and services.

BuyNet: An on-line internet system that documents solicitation requirements for the procurement of goods and services for the County.

CAC: County Administration Center. The County facility located at 1600 Pacific Highway, San Diego.

CAFR: Comprehensive Annual Financial Report.

CalWORKs: California Work Opportunities and Responsibilities to Kids Program. A federal public assistance program which aids individuals in finding permanent employment and getting off of public assistance.

CAO: Chief Administrative Officer of the County.

Capital Assets: Land, improvements to land, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

Capital Budget: A spending plan for improvements to or acquisition of land, facilities, and infrastructure. The capital budget balances revenues and expenditures, specifies the sources of revenues, and lists each project or acquisition.

Capital Improvements Plan (CIP): A five-year list of planned capital projects, developed by the Department of General Services.

Capital Outlay Fund (COF): This fund is used exclusively to finance the acquisition, construction and completion of permanent public improvements including public buildings and for the costs of acquiring land and permanent improvements. The fund may also be used to make annual payments on bond indebtedness for the construction of public facilities and to acquire public facilities through lease purchases. Revenues are obtained from the sale of fixed assets, from lease or rental of county-owned facilities, and from other funds such as grants and contributions when allocated by the Board of Supervisors to the fund.

Capital Projects Funds: Governmental funds established to account for financial resources used for the acquisition or construction of major capital facilities (other than those accounted for in proprietary funds).

Cash Basis Of Accounting: A basis of accounting under which transactions are recognized only when cash is received or disbursed.

Cash Flow: The analysis and reporting of net cash balance projections. The Auditor and Controller prepares cash flow reports that project the inflow, outflow, and net balance of cash on a monthly, quarterly, and annual basis.

CBPR/PMR: Contract Business Plan Review/Project Management Review. Review of contracts/programs prior to initiation and after implementation.

CDBG: Community Development Block Grant. A federal grant administered by the County for improvements in a community that has been designated a blight area.

CFO: Chief Financial Officer of the County.

CHDP: Child Health Disability Prevention. A federal program that performs preventive health screenings for children in low income families.

CIP: Capital Improvements Plan.

CLERB: Citizens' Law Enforcement Review Board. A department within the Public Safety Group.



COF: Capital Outlay Fund.

COLA: Cost Of Living Adjustment.

Comprehensive Annual Financial Report (CAFR):

Represents the annual audited financial statements of the County, including governmental and proprietary type activities. The CAFR has three major sections: introductory, financial, and statistical. The introductory section furnishes the general information on the government structure, services, and environment. The financial section contains all basic financial statements and footnotes, and the statistical section provides trend data and nonfinancial data useful in interpreting the basic financial statements.

Contingency Reserve: Appropriations set aside to meet unforeseen circumstances.

Continuous Processes Improvement (CPI): The application of tools designed to achieve incremental, continuous improvement in process cycle-times and added-value contributions, with emphasis on the elimination of waste and bureaucratic elements—the overriding objective being to streamline processes in the pursuance of continuous customer satisfaction.

Contract Business Plan Review/Project Management Review: see CBPR/PMR

Contributed Capital: The permanent fund capital of a proprietary fund. Contributed capital is created when a residual equity transfer is received by a proprietary fund, when a general fixed asset is “transferred” to a proprietary fund or when a grant is received that is externally restricted to capital acquisition.

CSAC: California State Association of Counties.

CSC: Civil Service Commission. A department in the Finance and General Government Group.

CTN: County Television Network—the County’s television station which broadcasts Board meetings and programs of community interest.

Current Assets: Assets which are available or can be made readily available to finance current operations or to pay current liabilities.

Current Liabilities: Liabilities that are expected to be liquidated with current financial resources.

CWS: Child Welfare Services. California’s program for providing Child Protective Services.

DA: District Attorney. An elected official in the Public Safety Group.

DCAO: Deputy Chief Administrative Officer; generally the head of a County Agency or Group.

DDSL: Discretionary Programs/Discretionary Service Level.

Debt Service: Annual principal and interest payments that local government owes on borrowed money.

Debt Service Funds: Fund established to account for the accumulation of resources for, and the payment of, principal and interest on general long-term debt.

Debt Service Fund Requirements: The resources which must be provided for a Debt Service Fund so that all principal and interest payments can be made in full and on schedule.

Debt Service Requirements. The amount of money required to pay interest on outstanding debt, serial maturities of principal for serial bonds and required contributions to accumulate monies for future retirement of term bonds.

DIBBS: Do It Better By Suggestion. The County’s incentive plan to encourage employees to suggest ways to increase productivity and efficiency.



Glossary of Budget Terms

Direct Expenses: Those expenses which can be charged directly as a part of the cost of a product or service, or of a department or operating unit, as distinguished from overhead and other indirect costs which must be prorated among several products or services, departments or operating units.

Discretionary Programs/Discretionary Service Level (DDSL): Programs which the County voluntarily operates, without mandated service level requirements, although many of these programs support mandated programs.

Discretionary Programs/Mandated Service Level (DMSL): Programs which the County voluntarily operates; however, service levels are specified by law, usually as a condition of funding.

DMSL: Discretionary Programs/Mandated Service Level.

DPW: Department of Public Works. A department in the Land Use and Environment Group.

Early and Periodic Screening, Diagnosis and Treatment Program (EPSDT): A comprehensive package of benefits available to Medicaid eligible children up to age 21.

EFNEP: Expanded Food and Nutrition Education Program.

Encumbrance: Commitments related to unperformed (executory) contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

Enterprise Fund: A fund established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general

public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Enterprise Resource Planning (ERP)/Enterprise Systems (ES): New applications to replace, enhance, and integrate existing Financial and Human Resources systems.

Entitlement Program: A program in which funding is allocated according to eligibility criteria; all persons or governments that meet the criteria specified by federal or State laws may receive the benefit.

EPA: Environmental Protection Agency.

EPSDT: Early and Periodic Screening, Diagnosis and Treatment Program.

Equipment Replacement Reserves: Reserves designated for the purchase of new vehicles or operating equipment as existing equipment becomes obsolete or unusable.

ERP: Enterprise Resource Planning.

Estimated Revenue: The amount of revenue expected to accrue or to be collected during a fiscal year.

Expenditure: Decreases in net financial resources. Expenditures include current operating expenses that require the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

Fiduciary Funds: The trust and agency funds used to account for assets held by a government unit in a trustee or agent capacity for others and which therefore cannot be used to support the government's own programs. A trustee acquires legal title to the assets entrusted, but in the agency relationship, title rests with the principal.



Fiscal Year (FY): A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The County of San Diego's fiscal year is July 1 through June 30.

Fixed Assets: Physical property of a permanent nature and movable personal property, of significant value and of a relatively permanent nature (useful life of one year or longer).

FTE: Full-Time Equivalent.

Full-Time Equivalent (FTE)/Staff Year: In concept, one person working full-time for one year; the hours per year that a full-time employee is expected to work. A normal fiscal year equals 2088 staff hours (occasionally 2080 or 2096 staff hours). Two workers, each working half that number of hours, together equal one full-time equivalent or one staff year. County Salary and Benefit costs are based on the number of staff-years required to provide a service.

Fund: A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance: The difference between fund assets and fund liabilities of governmental and similar trust funds. Portions of the fund balance may be reserved for various purposes, e.g. encumbrances.

FY: Fiscal Year (July 1 – June 30).

GAAP: Generally Accepted Accounting Principles. Uniform minimum standards and guideline for financial accounting and reporting. They govern the form and content of the financial statement of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of

general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

GASB: Governmental Accounting Standards Board. The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

General Fund: The fund used to account for all financial resources, except those required to be accounted for in another fund. The general fund is the County's primary operating fund.

General Management System (GMS): The County's complete guide for planning, implementing, monitoring, and rewarding all functions and processes that affect the delivery of services to our customers. It links planning, execution, value management, goal attainment, and compensation.

General Manager: A Deputy Chief Administrative Officer responsible for oversight of an Agency or Group.

General Obligation Bonds: Bonds backed by the full faith and credit of government.

General Purpose Revenues: Locally generated revenues derived from property taxes, sales taxes, vehicle license fees, court fines, and fund balance. General Purpose Revenues may be used for any purpose which is a legal expenditure of County funds. They generally reflect the degree of flexibility the County has to finance programs and projects. Since they are locally generated, General Purpose Revenues are also affected by local economic conditions. Their usage is controlled by the Board of Supervisors.

General Revenue Allocation: The operational distribution of General Purpose Revenues to County departments and programs through the Agency/Groups and subject to Board approval.



Glossary of Budget Terms

Generally Accepted Accounting Principles (GAAP):

Uniform minimum standards and guideline for financial accounting and reporting. They govern the form and content of the financial statement of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

Geographic Information System (GIS): A regional data warehouse providing electronic geographic data and maps to County and city departments and other users.

GIS: Geographic Information System.

GM: General Manager.

GMS: General Management System.

Governmental Accounting Standards Board (GASB): The body that sets accounting standards specifically for state and local governments.

Grant: Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity or facility.

Group: An organizational unit of the County, headed by a General Manager, incorporating several Departments.

HCD: Housing and Community Development. A department in the Community Services Group.

HHSA: Health and Human Services Agency.

Housing and Urban Development, Department of (HUD): A federal department that administers grants addressing the needs of housing for low income families.

HRMS: Human Resource Management System.

HUD: Housing and Urban Development, Department of

ICR: Intelligent Character Recognition Technology.

IAR: Information, Assessment and Referral.

Information, Assessment and Referral (IAR): A technology-enabled intake and referral process designed to improve client access to services and operationalizing the “no wrong door” customer service goals of the Health and Human Services Agency.

Indirect Expenses: Those elements of cost necessary in the production of an article or the performance of a service but not an integral part of the finished product or service, such as rent, heat, light, supplies, management, supervision, etc.

Internal Service Fund (ISF): A fund used to account for the financing of goods or services provided by one department to other departments of the County, or to other governmental units, on a cost-reimbursement basis.

ISF: Internal Service Fund.

IT: Information Technology.

JPA: Joint Powers Authority.

Kids Health Assurance Network (KHAN): A Health and Human Services Agency administered, community collaborative established to insure that every child in San Diego has a medical home, primary care provider and health care coverage.

Line-Item Budget: A budget format prescribed by the State Controller. The County’s line-item budget shows activities grouped by organizational units, such as departments. The term line- item refers to account and sub-account detail typically provided for revenue by source (e.g., property taxes), and objects of expenditure (e.g., Salary & Benefit, Services & Supplies, fixed assets, etc.).

LPS: Lanterman-Petris-Short Conservatorship.

LUEG: Land Use and Environment Group.



Managed Competition: County departments compete with private sector to deliver services. Re-direct overhead expense to front-line services.

Mandate: A requirement from the State or federal governments that the County perform a task, perform a task in a particular way, or perform a task to meet a particular standard, often without compensation from the higher level of government.

Mandated Programs/Discretionary Service Level (MDSL): Programs that are required by law, but the level of service is optional. An example is the General Relief program. The County is mandated to provide a General Relief program, but the Board sets the aid payment rate and has total freedom of choice in deciding how the program is administered. Some programs have discretionary service levels because the minimum service level requirement is not expressly stated in the mandate.

Mandated Programs/Mandated Service Level (MMSL): Programs over which the Board has no discretion. CalWORKs is an example. The County is required to operate this program; the service is targeted to a population meeting eligibility standards set by the State; time deadlines are imposed; and the aid payment schedule and County participation rate is set by the State.

Management Reserves: Appropriations set aside at the Group or department level for unanticipated needs or planned future one-time expenses.

MDSL: Mandated Programs/Discretionary Service Level.

Mission: The business, general assignment of the organization. What we are striving to do over a continuous period of time.

MMSL: Mandated Programs/Mandated Service Level.

MSCP: Multiple Species Conservation Program.

NACo: National Association of Counties.

Objects (Line Items): A sub-classification of expenditures based on type of goods or services including: Salary & Benefits, Services & Supplies, Other Charges, and Fixed Assets. Each object contains sub-object classifications as well.

OCR: Optical Character Recognition.

Operating Statement: A financial statement disclosing the financial results of operations of an entity during an accounting period in conformity with generally accepted accounting principles (GAAP).

Operating Transfers: All interfund transfers other than residual equity transfers.

Operational Incentive Plan (OIP): Executive goal-setting plan aligned with the CAO's and BOS's annual goals.

Operational Plan Amendment: A revision of the Adopted Operational Plan. A recommendation to increase appropriations requires a four-fifths vote by the Board of Supervisors. Budget amendments occur throughout the fiscal year as spending priorities shift.

Operational Plan Calendar: A timetable of tasks to be completed during the financial planning cycle.

Operational Plan Document: The County's two-year financial plan. It is prepared to facilitate the Board of Supervisors decision making process, and to report the decisions made.

Organizational Development (OD): Use of behavioral science to improve organization effectiveness including quality of work life and increased productivity.

Parkland Dedication Ordinance (PLDO): A mechanism for funding local parks.

Performance Management (PM): System that utilizes key performance indicators in the BSC format.



Glossary of Budget Terms

Performance Measures: Indicators of the amount of work accomplished, the efficiency with which tasks were completed, and/or the effectiveness of a program, often expressed as the extent to which objectives were accomplished. Performance measures in this Operational Plan focus primarily on outcome measures (planned results).

PLDO: Parkland Dedication Ordinance.

PM: Performance Management.

PMR: Project Management Review.

Position: An approved job for a person or persons working full-time or part-time, usually listed in terms of a specific classification.

Program: Group activities, operations or organizational units directed to attaining specific purposes or objectives.

Program Revenues: Revenues generated by programs and/or dedicated to offset a program's costs.

Proprietary Funds: Classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds).

Public Hearings: Open Board of Supervisors meetings that provide citizens an opportunity to voice their views on the merits of the County's proposals and services.

Real Property Transfer Tax (RPTT): A tax assessed on property when ownership is transferred.

Regional Justice Information System (REJIS): A San Diego Regional shared computer database.

REJIS: Regional Justice Information System.

Request for Bid (RFB): A formal procurement document used to invite vendors to submit pricing in response to a clearly defined set of requirements.

Request for Proposal (RFP): An official request for proposals to be submitted to the County to perform specified services.

Reserves For Unforeseen Contingencies: Funding for nonrecurring, unanticipated expenditures; the fund protects the local government from having to issue short-term debt to cover such needs.

Residual Equity Transfers: Nonrecurring or nonroutine transfers of equity between funds.

Retained Earnings: An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

RFB: Request for Bid.

RFP: Request for Proposal.

RoV: Registrar of Voters. A department in the Community Services Group.

RPTT: Real Property Transfer Tax.

SanDAG: San Diego Association of Governments.

San Diego Association of Governments (SanDAG): A regional association of elected representatives from the County, cities, and special districts who develop policies relating to growth and development in the County.

SanGIS: San Diego Geographic Information System. A JPA program in the Land Use & Environment Group.

SBI: Screening and Brief Intervention.

SDCERA: San Diego County Employees Retirement Association.

Service Level Agreements (SLA): An agreement between one of the Department of General Services Internal Service Funds and a customer department that specifies the types and level of services to be provided by General Services staff and/or contractors.

SLA: Service Level Agreements.

SPAN-FM: An automated infrastructure management system for Property (Land and Buildings), Leasing, Space Occupancy, and Facility Maintenance and Operations.



SPEC: Strategic Planning Executive Committee.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes

SPST: Strategic Planning Support Team.

Staff Year: One Full-time equivalent (FTE).

Strategic: Dealing with creation of overall plans and sets of tactics to determine how best to achieve the general goal of an entity.

Strategic Enablers: Key tools and concepts that are critical to achieve Strategic Initiatives.

Strategic Initiatives: Major Projects that move the County and partners toward achievement of part of a particular goal.

Strategic Intent: High level objectives, purposes, aims that direct actions and guide Strategic Initiatives.

Strategic Planning Executive Committee (SPEC): Executive group consisting of County GMs and other County staff responsible for validating the County's Vision, Mission, and Intents; identifying the initiatives; and championing business operations' Strategic direction. SPEC includes CAO, ACAO, DCAOs & other GMs.

Strategic Planning Support Team (SPST): Manages the planning process; facilitates and enables program review, development, implementation and measurement; supports operational program managements. SPST includes administrative and program staff from the five agency/groups.

Tactics: The techniques, maneuvers, and procedures used to attain strategic goals, objectives, intents, etc.

TANF: Temporary Assistance to Needy Families.

Tax and Revenue Anticipation Notes (TRANS): Short-term, interest-bearing note issued by the County in anticipation of tax revenues to be received at a later date. The note is retired from the tax revenues to which it is related.

Teeter Borrowing Program: Short-term obligation notes, secured by future collections of delinquent property taxes, used to provide taxing agencies the amount of their property taxes without regard to such delinquencies.

Temporary Assistance to Needy Families (TANF): The principal Federal Welfare program; formerly Aid to Families with Dependent Children (AFDC).

TOT: Transient Occupancy Tax.

Total Appropriations and Total Revenues: The consolidation of all revenues and expenditures for all funds. The purpose is to report accurately the full amount of governmental revenues and expenditures for the Operational Plan period.

TRANS: Tax and Revenue Anticipation Notes.

Transient Occupancy Tax (TOT): A tax of 9% of the rental receipts charged for temporary lodging in a hotel or other similar facility.

Trust Fund: Fund used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.

USDA: United States Department of Agriculture.

USDRIIP: Upper San Diego River Improvement Project.

Vehicle License Fee (VLF): Annual registration fee imposed on vehicles at a rate equal to two percent of the vehicle's market value and distributed to cities and counties.

Vision: The image of what we might be and want to be at some point in the future. A picture of future desired outcomes.

VLF: Vehicle License Fees.